## ABSTRACT

A semiconductor device is manufactured by the steps of generating a film forming gas by setting a flow rate ratio of  $H_2O$  to any one of a silicon-contained organic compound having a siloxane bond and a silicon-contained organic compound having a  $CH_3$  group to 4 or more and adjusting a gas pressure to 1.5 Torrormore, applying a power to the film forming gas to generate a plasma thereof so as to react it, and thus forming a low-dielectric insulating film (62) on a substrate (61), plasmanizing a process gas containing at least any one of  $H_2$  Ar,  $H_2$  or deuterium, and bringing the low-dielectric insulating film (62) into contact with the plasma of the process gas.